

STATE OF MISSOURI



STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN

ACTUAL 2005

OFFICE OF ADMINISTRATION
DIVISION OF ACCOUNTING

CERTIFICATION FOR THE
STATE OF MISSOURI
STATEWIDE COST ALLOCATION PLAN

Certification by the Responsible Official

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this fiscal year 2005 proposal to establish cost allocations or billings for fiscal year 2007 are allowable in accordance with the requirements of OMB Circular A-87, "Cost Principles for State and Local Governments," and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of cost have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit State of Missouri

Signature

Thomas Sadowski

Name of Official Thomas Sadowski, CGFM, CPA

Title Director, Division of Accounting

Date of Execution June 20, 2006

STATE OF MISSOURI
STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN
ACTUAL 2005

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STATE OF MISSOURI
STATEWIDE COST ALLOCATION PLAN

Scope of Plan

The Missouri Statewide Cost Allocation Plan is an annual report prepared by the Office of Administration, Division of Accounting. The procedures and guidelines for the preparation of this report are contained in the United States Office of Management and Budget Circular A-87, "Cost Principles for State, Local and Indian Tribal Governments." The plan provides an actual allocation of state central service indirect costs with a roll-forward adjustment to provide a fixed allocation for each state agency for Fiscal Year 2007.

The fixed allocations for the Fiscal Year 2007 Missouri Statewide Cost Allocation Plan have been calculated by subtracting the Actual Fiscal Year 2003 allocations from the Actual Fiscal Year 2005 carry-forward allocations and adding the differences back to the Actual Fiscal Year 2005 allocations.

The cost pools included in this plan are as follows:

- Office of Administration - Building Use
- Office of Administration - Facilities Management
- Office of Administration - Insurance
- Office of Administration - Workers' Compensation
- Office of Administration - Budget & Planning
- Office of Administration - Accounting & Payroll
- Office of Administration - Personnel
- Office of Administration - Purchasing
- Office of Administration - General Services
- Office of the State Treasurer - Disbursements
- Office of the Secretary of State - Records Management
- Department of Public Safety - Security
- Department of Revenue - Cashier

For all cost pools included in this plan, only the costs incurred from state funds have been allocated. Federal fund expenditures have not been included in the original total cost for each cost pool. Allocations have been made to state agencies irregardless of their eligibility for reimbursement of central administrative indirect costs.

This plan was prepared by the Office of Administration, Division of Accounting. All inquiries should be directed to Ms. Stacy Neal, Division of Accounting at (573) 751-1899.

STATE OF MISSOURI
FIXED COSTS FOR USE IN FY 2007
BASED ON FY 2005 ACTUAL COSTS WITH CARRY-FORWARD

	BUILDING USE (1)	FACILITIES MANAGEMENT (2)	INSURANCE (3)	WORKERS' COMPENSATION	BUDGET & PLANNING	ACCOUNTING & PAYROLL	PERSONNEL
LEGISLATURE	492,127	26,952	720	74,608	---	30,607	---
JUDICIARY	125,232	15,349	4,273	1,144,701	33,729	148,212	---
GOVERNOR	18,221	(46,267)	37	(2,479)	39,439	1,727	---
LT GOVERNOR	(17,294)	368	9	---	3,977	493	---
AUDITOR	87,393	2,541	153	34,597	21,490	5,169	---
ATTORNEY GENERAL	260,841	159,929	472	89,400	5,769	28,852	---
AGRICULTURE	86,008	252,046	313	196,594	38,116	33,305	29,934
INSURANCE	181,841	---	599	45,684	12,291	9,790	13,995
CONSERVATION	---	---	2,271	---	9,599	166,305	---
ECONOMIC DEVELOPMENT	320,141	11,106	1,715	165,525	67,470	108,483	157,154
EDUCATION	139,486	59,803	2,842	935,744	132,815	450,965	---
HIGHER ED	---	---	(22,164)	(1,550,982)	66,753	7,697	---
HEALTH	(80,566)	(217,328)	2,232	85,543	87,600	166,771	231,524
HIGHWAYS	(127,955)	---	7,628	---	51,605	538,127	---
LABOR	30,986	10,467	1,173	499,957	39,136	79,157	110,015
MENTAL HEALTH	214,778	24,955	9,849	7,163,362	62,539	357,693	967,296
NATURAL RESOURCES	121,164	(181,365)	1,993	125,231	48,407	127,417	188,976
PUBLIC SAFETY	277,794	132,299	120,466	1,295,399	100,668	226,357	317,081
SOCIAL SERVICES	734,933	106,495	9,317	3,487,342	154,769	457,401	1,022,853
CORRECTIONS	52,005	---	13,396	4,547,782	60,137	467,975	1,406,989
TOTAL	2,917,135	357,350	157,294	18,338,008	1,036,309	3,412,503	4,445,817
	=====	=====	=====	=====	=====	=====	=====

Notes:

- (1) These fixed costs are significantly less this year due to the Board of Public Buildings I and II adjustment to the carry forward amount explained on page 3.
- (2) These fixed costs are significantly less this year due to the Facility Manager cost pool adjustment to the carry forward amount explained on page 4.
- (3) Administration of auto self-insurance program, aircraft liability insurance, surety bonds, and specific employee bonds.

STATE OF MISSOURI
FIXED COSTS FOR USE IN FY 2007
BASED ON FY 2005 ACTUAL COSTS WITH CARRY-FORWARD

	PURCHASING	GENERAL SERVICES (4)	TREASURER DISBURSEMENTS	RECORDS MANAGEMENT	SECURITY	REVENUE CASHIER	TOTAL FIXED FY 07 (5 and 6)
LEGISLATURE	---	32,839	1,159	(19,895)	77,170	782	717,069
JUDICIARY	---	52,722	5,486	460,348	24,168	4,700	2,018,920
GOVERNOR	(46)	(240)	69	(259)	2,393	36	12,631
LT GOVERNOR	85	4,763	19	2,141	679	16	(4,744)
AUDITOR	(1,009)	15,719	202	30,908	13,029	176	210,368
ATTORNEY GENERAL	1,786	5,864	1,041	643,401	45,464	367	1,243,186
AGRICULTURE	2,469	(6,041)	1,302	33,307	25,194	264	692,811
INSURANCE	4,126	11,558	390	121,948	27,648	---	429,870
CONSERVATION	33,019	28,510	6,281	24,134	---	1,908	272,027
ECONOMIC DEVELOPMENT	68,552	3,603	4,002	106,028	74,716	310	1,088,805
EDUCATION	297,658	(1,025)	18,619	80,893	79,601	20,049	2,217,450
HIGHER ED (7)	2,908	(194,094)	309	15,058	---	(18,931)	(1,693,446)
HEALTH	206,795	(46,781)	7,286	328,216	16,964	2,133	790,389
HIGHWAYS	---	70,892	21,472	44,200	93,012	5,959	704,940
LABOR	6,372	13,533	3,054	227,886	---	(21)	1,021,715
MENTAL HEALTH	163,224	120,706	13,528	144,132	---	14,300	9,256,362
NATURAL RESOURCES	18,678	(3,069)	5,290	167,433	36,950	1,830	658,935
PUBLIC SAFETY	175,144	60,822	8,500	207,980	54,185	2,929	2,979,624
SOCIAL SERVICES	259,502	89,118	39,303	646,793	90,138	49,007	7,146,971
CORRECTIONS	394,457	128,532	17,697	616,465	---	14,693	7,720,128
TOTAL	1,633,720	387,931	155,009	3,881,117	661,311	100,507	37,484,011
	=====	=====	=====	=====	=====	=====	=====

37,484,011

Notes:

- (4) Risk management administration, mail services, and administrative services to the Office of Administration.
- (5) The Building Rental Cost Pool was deleted this year from the roll-forward summary because those costs are only allocated to central service agencies in the SWCAP, not to grantee departments.
- (6) The Information Services Cost Pool was deleted this year from the roll-forward summary because the costs of Systems Development-SAM II were allocated over a five year term in the SWCAP, ending in Fiscal Year 2004.
- (7) This no longer includes colleges and universities.

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 3

BUILDING USE	2005 CARRY-FORWARD	BPB I & II ADJUSTMENT	2003 ACTUAL	CARRY-FORWARD ADJUSTMENT	2005 ACTUAL	FIXED FY 07
LEGISLATURE	503,415	---	514,703	(11,288)	503,415	492,127
JUDICIARY	463,364	345,973	455,523	(338,132)	463,364	125,232
GOVERNOR	104,433	63,795	126,850	(86,212)	104,433	18,221
LT GOVERNOR	7,714	---	32,722	(25,008)	7,714	(17,294)
AUDITOR	250,087	180,449	232,332	(162,694)	250,087	87,393
ATTORNEY GENERAL	398,287	279,289	256,444	(137,446)	398,287	260,841
AGRICULTURE	85,540	---	85,072	468	85,540	86,008
INSURANCE	507,247	353,777	478,876	(325,406)	507,247	181,841
CONSERVATION	---	---	---	---	---	---
ECONOMIC DEVELOPMENT	905,706	612,150	879,121	(585,565)	905,706	320,141
EDUCATION	211,784	64,506	219,576	(72,298)	211,784	139,486
HIGHER ED	---	---	---	---	---	---
HEALTH	493,829	324,891	743,333	(574,395)	493,829	(80,566)
HIGHWAYS	---	---	127,955	(127,955)	---	(127,955)
LABOR	206,888	169,620	213,170	(175,902)	206,888	30,986
MENTAL HEALTH	190,738	65,327	101,371	24,040	190,738	214,778
NATURAL RESOURCES	180,816	---	240,468	(59,652)	180,816	121,164
PUBLIC SAFETY	548,406	281,651	537,367	(270,612)	548,406	277,794
SOCIAL SERVICES	4,076,882	3,138,038	4,280,793	(3,341,949)	4,076,882	734,933
CORRECTIONS	482,342	350,022	562,657	(430,337)	482,342	52,005
TOTAL	9,617,478	6,229,488	10,088,333	(6,700,343)	9,617,478	2,917,135

NOTES: The carry-forward only includes use charges in lieu of depreciation for Building Use I, II, III, IV, and V cost pools.

We are adjusting the carry-forward to back out operation and maintenance costs of the Board of Public Buildings I and II cost pools, since these costs will be direct billed in Fiscal Year 2007.

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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FACILITIES MANAGEMENT	2005 CARRY-FORWARD	FACILITY MANAGER ADJUSTMENT	2003 ACTUAL	CARRY-FORWARD ADJUSTMENT	2005 ACTUAL	FIXED FY 07
LEGISLATURE	1,844,495	1,844,495	1,817,543	(1,817,543)	1,844,495	26,952
JUDICIARY	381,596	381,596	366,247	(366,247)	381,596	15,349
GOVERNOR	268,184	268,184	314,451	(314,451)	268,184	(46,267)
LT GOVERNOR	28,262	28,262	27,894	(27,894)	28,262	368
AUDITOR	19,141	19,141	16,600	(16,600)	19,141	2,541
ATTORNEY GENERAL	717,383	717,383	557,454	(557,454)	717,383	159,929
AGRICULTURE	698,595	698,595	446,549	(446,549)	698,595	252,046
INSURANCE	---	---	---	---	---	---
CONSERVATION	---	---	---	---	---	---
ECONOMIC DEVELOPMENT	288,437	288,437	277,331	(277,331)	288,437	11,106
EDUCATION	990,486	990,486	930,683	(930,683)	990,486	59,803
HIGHER ED	---	---	---	---	---	---
HEALTH	378,570	378,570	595,898	(595,898)	378,570	(217,328)
HIGHWAYS	---	---	---	---	---	---
LABOR	278,717	278,717	268,250	(268,250)	278,717	10,467
MENTAL HEALTH	610,055	610,055	585,100	(585,100)	610,055	24,955
NATURAL RESOURCES	1,084,661	1,084,661	1,266,026	(1,266,026)	1,084,661	(181,365)
PUBLIC SAFETY	136,167	136,167	3,868	(3,868)	136,167	132,299
SOCIAL SERVICES	1,647,629	1,647,629	1,541,134	(1,541,134)	1,647,629	106,495
CORRECTIONS	---	---	---	---	---	---
TOTAL	9,372,378	9,372,378	9,015,028	(9,015,028)	9,372,378	357,350

NOTES: We are adjusting the carry-forward to back out operation and maintenance costs of the state owned buildings in the facilities manager cost pool, since these costs will be direct billed in Fiscal Year 2007. The carry-forward does still include costs of the Penrose Family Center (Prince Hall), which is operated by the Department of Social Services.

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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INSURANCE	2005 CARRY-FORWARD	2003 ACTUAL	CARRY-FORWARD ADJUSTMENT	2005 ACTUAL	FIXED FY 07
LEGISLATURE	594	468	126	594	720
JUDICIARY	3,385	2,497	888	3,385	4,273
GOVERNOR	29	21	8	29	37
LT GOVERNOR	7	5	2	7	9
AUDITOR	124	95	29	124	153
ATTORNEY GENERAL	360	248	112	360	472
AGRICULTURE	334	355	(21)	334	313
INSURANCE	501	403	98	501	599
CONSERVATION	1,716	1,161	555	1,716	2,271
ECONOMIC DEVELOPMENT	1,296	877	419	1,296	1,715
EDUCATION	2,219	1,596	623	2,219	2,842
HIGHER ED	758	23,680	(22,922)	758	(22,164)
HEALTH	1,781	1,330	451	1,781	2,232
HIGHWAYS	5,888	4,148	1,740	5,888	7,628
LABOR	929	685	244	929	1,173
MENTAL HEALTH	8,614	7,379	1,235	8,614	9,849
NATURAL RESOURCES	1,738	1,483	255	1,738	1,993
PUBLIC SAFETY	121,077	121,688	(611)	121,077	120,466
SOCIAL SERVICES	8,065	6,813	1,252	8,065	9,317
CORRECTIONS	10,452	7,508	2,944	10,452	13,396
TOTAL	169,867	182,440	(12,573)	169,867	157,294

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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WORKERS' COMP	2005 CARRY-FORWARD	2003 ACTUAL	CARRY-FORWARD ADJUSTMENT	2005 ACTUAL	FIXED FY 07
LEGISLATURE	59,797	44,986	14,811	59,797	74,608
JUDICIARY	908,093	671,485	236,608	908,093	1,144,701
GOVERNOR	---	2,479	(2,479)	---	(2,479)
LT GOVERNOR	---	---	---	---	---
AUDITOR	18,364	2,131	16,233	18,364	34,597
ATTORNEY GENERAL	47,149	4,898	42,251	47,149	89,400
AGRICULTURE	107,068	17,542	89,526	107,068	196,594
INSURANCE	49,417	53,150	(3,733)	49,417	45,684
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	186,805	208,085	(21,280)	186,805	165,525
EDUCATION	687,679	439,614	248,065	687,679	935,744
HIGHER ED	468	1,551,918	(1,551,450)	468	(1,550,982)
HEALTH	117,521	149,499	(31,978)	117,521	85,543
HIGHWAYS	---	---	---	---	---
LABOR	390,583	281,209	109,374	390,583	499,957
MENTAL HEALTH	6,327,379	5,491,396	835,983	6,327,379	7,163,362
NATURAL RESOURCES	367,870	610,509	(242,639)	367,870	125,231
PUBLIC SAFETY	1,167,364	1,039,329	128,035	1,167,364	1,295,399
SOCIAL SERVICES	2,391,955	1,296,568	1,095,387	2,391,955	3,487,342
CORRECTIONS	4,538,356	4,528,930	9,426	4,538,356	4,547,782
TOTAL	17,365,868	16,393,728	972,140	17,365,868	18,338,008
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STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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BUDGET & PLANNING	2005 CARRY-FORWARD	2003 ACTUAL	CARRY-FORWARD ADJUSTMENT	2005 ACTUAL	FIXED FY 07
LEGISLATURE	---	---	---	---	---
JUDICIARY	31,669	29,609	2,060	31,669	33,729
GOVERNOR	39,448	39,457	(9)	39,448	39,439
LT GOVERNOR	2,647	1,317	1,330	2,647	3,977
AUDITOR	11,733	1,976	9,757	11,733	21,490
ATTORNEY GENERAL	3,955	2,141	1,814	3,955	5,769
AGRICULTURE	37,683	37,250	433	37,683	38,116
INSURANCE	12,354	12,417	(63)	12,354	12,291
CONSERVATION	9,707	9,815	(108)	9,707	9,599
ECONOMIC DEVELOPMENT	71,183	74,896	(3,713)	71,183	67,470
EDUCATION	109,389	85,963	23,426	109,389	132,815
HIGHER ED	57,815	48,877	8,938	57,815	66,753
HEALTH	83,537	79,474	4,063	83,537	87,600
HIGHWAYS	55,626	59,647	(4,021)	55,626	51,605
LABOR	33,467	27,798	5,669	33,467	39,136
MENTAL HEALTH	74,745	86,951	(12,206)	74,745	62,539
NATURAL RESOURCES	49,449	50,491	(1,042)	49,449	48,407
PUBLIC SAFETY	94,649	88,630	6,019	94,649	100,668
SOCIAL SERVICES	163,413	172,057	(8,644)	163,413	154,769
CORRECTIONS	59,711	59,285	426	59,711	60,137
TOTAL	1,002,180	968,051	34,129	1,002,180	1,036,309

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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ACCOUNTING & PAYROLL	2005 CARRY-FORWARD	2003 ACTUAL	CARRY-FORWARD ADJUSTMENT	2005 ACTUAL	FIXED FY 07
LEGISLATURE	25,193	19,779	5,414	25,193	30,607
JUDICIARY	115,066	81,920	33,146	115,066	148,212
GOVERNOR	1,565	1,403	162	1,565	1,727
LT GOVERNOR	391	289	102	391	493
AUDITOR	4,608	4,047	561	4,608	5,169
ATTORNEY GENERAL	21,183	13,514	7,669	21,183	28,852
AGRICULTURE	30,069	26,833	3,236	30,069	33,305
INSURANCE	9,261	8,732	529	9,261	9,790
CONSERVATION	136,989	107,673	29,316	136,989	166,305
ECONOMIC DEVELOPMENT	84,884	61,285	23,599	84,884	108,483
EDUCATION	466,607	482,249	(15,642)	466,607	450,965
HIGHER ED	7,586	7,475	111	7,586	7,697
HEALTH	200,801	234,831	(34,030)	200,801	166,771
HIGHWAYS	564,255	590,383	(26,128)	564,255	538,127
LABOR	69,613	60,069	9,544	69,613	79,157
MENTAL HEALTH	296,713	235,733	60,980	296,713	357,693
NATURAL RESOURCES	142,940	158,463	(15,523)	142,940	127,417
PUBLIC SAFETY	183,421	140,485	42,936	183,421	226,357
SOCIAL SERVICES	407,591	357,781	49,810	407,591	457,401
CORRECTIONS	389,464	310,953	78,511	389,464	467,975
TOTAL	3,158,200	2,903,897	254,303	3,158,200	3,412,503

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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PERSONNEL	2005 CARRY-FORWARD	2003 ACTUAL	CARRY-FORWARD ADJUSTMENT	2005 ACTUAL	FIXED FY 07
LEGISLATURE	---	---	---	---	---
JUDICIARY	---	---	---	---	---
GOVERNOR	---	---	---	---	---
LT GOVERNOR	---	---	---	---	---
AUDITOR	---	---	---	---	---
ATTORNEY GENERAL	---	---	---	---	---
AGRICULTURE	34,707	39,480	(4,773)	34,707	29,934
INSURANCE	14,370	14,745	(375)	14,370	13,995
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	153,077	149,000	4,077	153,077	157,154
EDUCATION	---	---	---	---	---
HIGHER ED	---	---	---	---	---
HEALTH	229,920	228,316	1,604	229,920	231,524
HIGHWAYS	---	---	---	---	---
LABOR	114,108	118,201	(4,093)	114,108	110,015
MENTAL HEALTH	1,016,861	1,066,426	(49,565)	1,016,861	967,296
NATURAL RESOURCES	200,084	211,192	(11,108)	200,084	188,976
PUBLIC SAFETY	271,569	226,057	45,512	271,569	317,081
SOCIAL SERVICES	1,032,570	1,042,287	(9,717)	1,032,570	1,022,853
CORRECTIONS	1,361,984	1,316,979	45,005	1,361,984	1,406,989
TOTAL	4,429,250	4,412,683	16,567	4,429,250	4,445,817

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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PURCHASING	2005 CARRY-FORWARD	2003 ACTUAL	CARRY-FORWARD ADJUSTMENT	2005 ACTUAL	FIXED FY 07
LEGISLATURE	---	---	---	---	---
JUDICIARY	---	---	---	---	---
GOVERNOR	30	106	(76)	30	(46)
LT GOVERNOR	43	1	42	43	85
AUDITOR	740	2,489	(1,749)	740	(1,009)
ATTORNEY GENERAL	2,971	4,156	(1,185)	2,971	1,786
AGRICULTURE	4,245	6,021	(1,776)	4,245	2,469
INSURANCE	4,190	4,254	(64)	4,190	4,126
CONSERVATION	43,701	54,383	(10,682)	43,701	33,019
ECONOMIC DEVELOPMENT	75,958	83,364	(7,406)	75,958	68,552
EDUCATION	304,720	311,782	(7,062)	304,720	297,658
HIGHER ED	23,194	43,480	(20,286)	23,194	2,908
HEALTH	196,156	185,517	10,639	196,156	206,795
HIGHWAYS	---	---	---	---	---
LABOR	10,246	14,120	(3,874)	10,246	6,372
MENTAL HEALTH	186,066	208,908	(22,842)	186,066	163,224
NATURAL RESOURCES	33,174	47,670	(14,496)	33,174	18,678
PUBLIC SAFETY	145,411	115,678	29,733	145,411	175,144
SOCIAL SERVICES	317,560	375,618	(58,058)	317,560	259,502
CORRECTIONS	442,773	491,089	(48,316)	442,773	394,457
TOTAL	1,791,178	1,948,636	(157,458)	1,791,178	1,633,720

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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GENERAL SERVICES	2005 CARRY-FORWARD	2003 ACTUAL	CARRY-FORWARD ADJUSTMENT	2005 ACTUAL	FIXED FY 07
LEGISLATURE	22,513	12,187	10,326	22,513	32,839
JUDICIARY	46,083	39,444	6,639	46,083	52,722
GOVERNOR	385	1,010	(625)	385	(240)
LT GOVERNOR	4,125	3,487	638	4,125	4,763
AUDITOR	8,902	2,085	6,817	8,902	15,719
ATTORNEY GENERAL	4,653	3,442	1,211	4,653	5,864
AGRICULTURE	6,096	18,233	(12,137)	6,096	(6,041)
INSURANCE	9,615	7,672	1,943	9,615	11,558
CONSERVATION	22,518	16,526	5,992	22,518	28,510
ECONOMIC DEVELOPMENT	22,508	41,413	(18,905)	22,508	3,603
EDUCATION	24,872	50,769	(25,897)	24,872	(1,025)
HIGHER ED	2,631	199,356	(196,725)	2,631	(194,094)
HEALTH	22,529	91,839	(69,310)	22,529	(46,781)
HIGHWAYS	77,267	83,642	(6,375)	77,267	70,892
LABOR	11,561	9,589	1,972	11,561	13,533
MENTAL HEALTH	105,547	90,388	15,159	105,547	120,706
NATURAL RESOURCES	22,210	47,489	(25,279)	22,210	(3,069)
PUBLIC SAFETY	62,072	63,322	(1,250)	62,072	60,822
SOCIAL SERVICES	99,377	109,636	(10,259)	99,377	89,118
CORRECTIONS	126,428	124,324	2,104	126,428	128,532
TOTAL	701,892	1,015,853	(313,961)	701,892	387,931

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TREASURER DISBURSEMENTS	2005 CARRY-FORWARD	2003 ACTUAL	CARRY-FORWARD ADJUSTMENT	2005 ACTUAL	FIXED FY 07
LEGISLATURE	821	483	338	821	1,159
JUDICIARY	3,777	2,068	1,709	3,777	5,486
GOVERNOR	51	33	18	51	69
LT GOVERNOR	13	7	6	13	19
AUDITOR	151	100	51	151	202
ATTORNEY GENERAL	684	327	357	684	1,041
AGRICULTURE	967	632	335	967	1,302
INSURANCE	300	210	90	300	390
CONSERVATION	4,407	2,533	1,874	4,407	6,281
ECONOMIC DEVELOPMENT	2,733	1,464	1,269	2,733	4,002
EDUCATION	14,835	11,051	3,784	14,835	18,619
HIGHER ED	242	175	67	242	309
HEALTH	6,421	5,556	865	6,421	7,286
HIGHWAYS	18,083	14,694	3,389	18,083	21,472
LABOR	2,238	1,422	816	2,238	3,054
MENTAL HEALTH	9,722	5,916	3,806	9,722	13,528
NATURAL RESOURCES	4,591	3,892	699	4,591	5,290
PUBLIC SAFETY	5,967	3,434	2,533	5,967	8,500
SOCIAL SERVICES	34,170	29,037	5,133	34,170	39,303
CORRECTIONS	12,706	7,715	4,991	12,706	17,697
TOTAL	122,879	90,749	32,130	122,879	155,009

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RECORDS MANAGEMENT	2005 CARRY-FORWARD	2003 ACTUAL	CARRY-FORWARD ADJUSTMENT	2005 ACTUAL	FIXED FY 07
LEGISLATURE	---	19,895	(19,895)	---	(19,895)
JUDICIARY	465,317	470,286	(4,969)	465,317	460,348
GOVERNOR	1,217	2,693	(1,476)	1,217	(259)
LT GOVERNOR	2,560	2,979	(419)	2,560	2,141
AUDITOR	51,764	72,620	(20,856)	51,764	30,908
ATTORNEY GENERAL	637,360	631,319	6,041	637,360	643,401
AGRICULTURE	38,017	42,727	(4,710)	38,017	33,307
INSURANCE	130,554	139,160	(8,606)	130,554	121,948
CONSERVATION	20,637	17,140	3,497	20,637	24,134
ECONOMIC DEVELOPMENT	132,684	159,340	(26,656)	132,684	106,028
EDUCATION	106,874	132,855	(25,981)	106,874	80,893
HIGHER ED	22,159	29,260	(7,101)	22,159	15,058
HEALTH	334,548	340,880	(6,332)	334,548	328,216
HIGHWAYS	29,068	13,936	15,132	29,068	44,200
LABOR	267,498	307,110	(39,612)	267,498	227,886
MENTAL HEALTH	116,181	88,230	27,951	116,181	144,132
NATURAL RESOURCES	165,743	164,053	1,690	165,743	167,433
PUBLIC SAFETY	207,054	206,128	926	207,054	207,980
SOCIAL SERVICES	685,222	723,651	(38,429)	685,222	646,793
CORRECTIONS	582,644	548,823	33,821	582,644	616,465
TOTAL	3,997,101	4,113,085	(115,984)	3,997,101	3,881,117

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SECURITY	2005 CARRY-FORWARD	2003 ACTUAL	CARRY-FORWARD ADJUSTMENT	2005 ACTUAL	FIXED FY 07
LEGISLATURE	154,459	231,748	(77,289)	154,459	77,170
JUDICIARY	26,297	28,426	(2,129)	26,297	24,168
GOVERNOR	10,277	18,161	(7,884)	10,277	2,393
LT GOVERNOR	2,116	3,553	(1,437)	2,116	679
AUDITOR	29,018	45,007	(15,989)	29,018	13,029
ATTORNEY GENERAL	54,711	63,958	(9,247)	54,711	45,464
AGRICULTURE	36,877	48,560	(11,683)	36,877	25,194
INSURANCE	43,829	60,010	(16,181)	43,829	27,648
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	79,799	84,882	(5,083)	79,799	74,716
EDUCATION	112,444	145,287	(32,843)	112,444	79,601
HIGHER ED	---	---	---	---	---
HEALTH	23,879	30,794	(6,915)	23,879	16,964
HIGHWAYS	165,341	237,670	(72,329)	165,341	93,012
LABOR	---	---	---	---	---
MENTAL HEALTH	---	---	---	---	---
NATURAL RESOURCES	87,960	138,970	(51,010)	87,960	36,950
PUBLIC SAFETY	41,108	28,031	13,077	41,108	54,185
SOCIAL SERVICES	99,749	109,360	(9,611)	99,749	90,138
CORRECTIONS	---	---	---	---	---
TOTAL	967,864	1,274,417	(306,553)	967,864	661,311

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REVENUE CASHIER	2005 CARRY-FORWARD	2003 ACTUAL	CARRY-FORWARD ADJUSTMENT	2005 ACTUAL	FIXED FY 07
LEGISLATURE	790	798	(8)	790	782
JUDICIARY	4,300	3,900	400	4,300	4,700
GOVERNOR	55	74	(19)	55	36
LT GOVERNOR	14	12	2	14	16
AUDITOR	172	168	4	172	176
ATTORNEY GENERAL	355	343	12	355	367
AGRICULTURE	311	358	(47)	311	264
INSURANCE	---	---	---	---	---
CONSERVATION	1,752	1,596	156	1,752	1,908
ECONOMIC DEVELOPMENT	489	668	(179)	489	310
EDUCATION	19,954	19,859	95	19,954	20,049
HIGHER ED	3,217	25,365	(22,148)	3,217	(18,931)
HEALTH	2,209	2,285	(76)	2,209	2,133
HIGHWAYS	6,277	6,595	(318)	6,277	5,959
LABOR	501	1,023	(522)	501	(21)
MENTAL HEALTH	13,278	12,256	1,022	13,278	14,300
NATURAL RESOURCES	2,179	2,528	(349)	2,179	1,830
PUBLIC SAFETY	2,942	2,955	(13)	2,942	2,929
SOCIAL SERVICES	37,954	26,901	11,053	37,954	49,007
CORRECTIONS	13,355	12,017	1,338	13,355	14,693
TOTAL	110,104	119,701	(9,597)	110,104	100,507